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Water Company, Inc.

AZ CORP COMMISSION
DOCKET CONTROL

Arizona Corporation Commission

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JUN -8 2007

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BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION
OF CHAPARRAL CITY WATER
COMPANY, INC., AN ARIZONA
CORPORATION, FOR A
DETERMINATION OF THE CURRENT
FAIR VALUE OF ITS UTILITY PLANT
AND PROPERTY AND FOR INCREASES
IN ITS RATES AND CHARGES FOR
UTILITY SERVICE BASED THEREON.

DOCKET NO. W-02113A-04-0616

CHAPARRAL CITY WATER
COMPANY'S NOTICE OF FILING
REVISED SCHEDULES OF RATES
AND CHARGES FOR UTILITY
SERVICE

Chaparral City Water Company, an Arizona corporation ("Chaparral City" or "the Company"), hereby files its revised schedules of rates and charges for utility service. These schedules are summarized below.

The attached schedules are being filed by Chaparral City for the purpose of complying with the decision of the Arizona Court of Appeals in *Chaparral City Water Company v. Arizona Corporation Commission*, No. 1 CA-CC 05-002 (Feb. 13, 2007), wherein the court held that the Arizona Corporation Commission ("the Commission") violated Article 15, Section 14, of the Arizona Constitution when it set rates based on the original cost instead of the fair value of Chaparral City's utility plant and property devoted to public service. On that basis, the court vacated Commission Decision No. 68176 (Sept. 30, 2005) and remanded this case to the Commission for further proceedings consistent with its decision.¹ Chaparral City's goal in making this filing is to ensure a simple and streamlined remand process that can be quickly completed..

¹ The court rejected Chaparral City's challenge to the methodology employed by the Commission to estimate the cost of equity capital, concluding that Chaparral City failed

1 **A. Summary of the Company's Schedules.**

2 The schedules filed by Chaparral City adopt the Commission's rate bases,
3 operating expenses, rate of return and other adjustments to the Company's test year data²
4 that were not challenged by any party on appeal and are therefore not in dispute. The
5 only adjustments to the determinations made by the Company consist of, first, applying
6 the rate of return to Chaparral City's fair value rate base. Non-material adjustments to
7 test year property tax and income tax expenses are also made to correspond to the
8 increased level of operating income. Finally, Chaparral City's rate case expense is
9 increased by \$50,000 to take into account the additional fees and costs incurred by
10 Chaparral City in successfully appealing Decision No. 68176. The new rates proposed
11 by the Company are based on the inverted-tier rate design approved by the Commission
12 in Decision No. 68176.

13 The specific schedules filed herewith consist of the following:

14 (1) **Remand Schedule A-1 (2 pages)**, which contains the computation of the
15 required increase in gross revenue and the revenue deficiency requirements, adjusted
16 based on the Court of Appeals' decision. As shown therein, the computed annual
17 revenue deficiency is \$424,844 (excluding carrying costs), based on the rate bases,
18 operating expenses, rate of return and other adjustments approved by the Commission in
19 Decision No. 68176. This schedule also contains the computation the surcharge proposed
20 by the Company to recover the revenue deficiency. The surcharge calculation assumes

21 _____
22 to make a clear and convincing showing that the Commission's adoption of the
23 Commission's Utilities Division's ("Staff") recommendation, 9.3%, was unlawful or
unreasonable. No other aspects of Decision No. 68176 were challenged on appeal.

24 ² The test year used in this case is the 12-month period ending December 31, 2003, with
25 appropriate adjustments to utility plant and operating expenses needed to obtain a normal
26 or more realistic relationship between revenues, expenses and rate base during the period
in which the rates established in this proceeding are in effect. See Decision No. 68176 at
pages 2-3 for additional background concerning the Company's rate application.

1 that adjusted rates will be implemented on October 1, 2007 (i.e., 24 months after the rates
2 authorized in Decision No. 68176 became effective), and applies a carrying cost (interest
3 rate) of 7.6% to the unrecovered balance, which is equal to the cost of capital approved in
4 the Commission's decision.

5 (2) **Remand Schedule C-1 (1 page)**, which contains Chaparral City's
6 adjusted income statement. As explained above, the Company has adopted all of the
7 adjusted operating expense amounts established by the Commission in Decision No.
8 68176, with the exception of minor adjustments to property tax and income tax expenses.

9 (3) **Remand Schedule C-2 (2 pages)**, which contains the calculation of
10 adjusted property tax and income expenses.

11 (4) **Remand Schedule H-1 (3 pages)**, which contains the summary of revenue
12 produced by customer class and type, and shows the percentage increases for each type of
13 customer based on present and remand rates. This schedule also shows the revenue
14 annualization for each class and type of customer, as adopted in Decision No. 68176.

15 (5) **Remand Schedule H-2 (2 pages)**, which contains an analysis of revenue
16 produced by customer class and type at present and remand rates.

17 (6) **Remand Schedule H-3 (6 pages)**, which contains present and proposed
18 remand rates, including the rate tiers for each customer class, as approved in Decision
19 No. 68176.

20 (7) **Remand Schedule H-4 (1 page)**, which contains a monthly bill
21 comparison by level of usage for residential customers served by 3/4-inch meters
22 (Chaparral City's largest customer class).

23 **B. Chaparral City's Supporting Evidence.**

24 With the minor exceptions described below, the evidence supporting Chaparral
25 City's schedules and proposed rates on remand to the Commission is found in the
26 existing administrative record of this rate case. Specifically, the correct application of the

1 "fair value" standard has already been addressed in the testimony of two Company
2 witnesses, Dr. Thomas M. Zepp (cost of equity) and Thomas J. Bourassa (rate bases and
3 operating income). The prefiled testimony of Dr. Zepp and Mr. Bourassa were identified
4 and admitted into evidence as Company Exhibits A-4, A-5 and A-6 (Bourassa) and A-7,
5 A-8 and A-9 (Zepp). In addition, Dr. Zepp and Mr. Bourassa provided testimony during
6 the evidentiary hearing conducted before the Commission on May 31, June 1, June 6 and
7 June 8, 2005, at which time both witnesses were subject to cross-examination regarding
8 the Company's position that the rate of return should be applied to the fair value of its
9 utility plant and property, rather than the original or "book" cost of that property. *See* Tr.
10 at 132-218 (Bourassa), 224-263 (Zepp).

11 As the foregoing suggests, Chaparral City's position regarding the methodology to
12 be employed in setting just and reasonable rates under the fair value standard embodied
13 in the Arizona Constitution has not changed since this rate case was initiated. The
14 Company continues to rely on testimony in the administrative record, including the
15 exhibits listed above and the testimony presented during the evidentiary hearing by
16 Company, Staff and intervenor witnesses. Moreover, the issues before the Commission
17 on remand are extremely narrow given that the bulk of the Commission's determinations
18 in Decision No. 68176 were not challenged on appeal and, therefore, are binding on the
19 parties under principles of res judicata. Consequently, it should be an easy matter to set
20 new rates based on the narrow issues presented on remand.

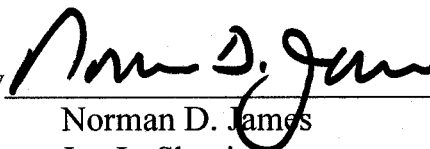
21 As indicated, Chaparral City is proposing several minor adjustments to operating
22 expenses, namely adjustments to property and income tax expense and to rate case
23 expenses. The adjustments to the former tax expenses are extremely small and are driven
24 by the increase in revenue resulting from the application of the rate of return to the fair
25 value of the Company's property. Those adjustments should not generate any dispute
26 among the parties. The adjustment to rate case expense simply takes into account the

1 additional fees and costs that the Company was forced to incur in seeking judicial review
2 of Decision No. 68176 under A.R.S. §§ 40-253 and 40-254.01, in addition to the fees
3 and costs related to the rate case proceedings on remand. The amount requested by the
4 Company, \$50,000, is approximately one-half of the amount the Company has actually
5 incurred since October 1, 2005. The Company has elected to substantially reduce its
6 adjustment to rate case expense in order to eliminate any disputes about the amount of
7 rate case expense and, again, to simplify and streamline the completion of the rate case.

8 Chaparral City, however, does not expect Staff to simply accept the Company's
9 adjustments, regardless of their materiality. Therefore, the Company will provide its
10 work papers relating to these adjustments to Staff and the other parties within seven
11 business days of this filing. In addition, The Company will provide responses to data
12 requests directed to the issues before the Commission on remand with seven business
13 days of service.

14 RESPECTFULLY SUBMITTED this 8th day of June, 2007.

15 FENNEMORE CRAIG

16
17 By 
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22 ORIGINAL and 13 copies of the foregoing
23 delivered for filing this 8th day of June, 2007, to:

24 Docket Control
25 Arizona Corporation Commission
26 1200 W. Washington St.
Phoenix, AZ 85007

1 COPY hand-delivered this 8th day of June, 2007 to:

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21
22
23
24
25
26

Chaparral City Water Company
Test Year Ended December 31, 2003
Computation Increase in Gross Revenue and Revenue Deficiency
Requirements As Adjusted

Exhibit
Remand Schedule A-1
Page 1

Line No.		Per Decision 68176	Remand
1	Fair Value Rate Base	\$ 20,340,298	\$ 20,340,298
2			
3	Adjusted Operating Income	614,247	604,927
4			
5	Current Rate of Return	3.02%	2.97%
6			
7	Required Operating Income	\$ 1,294,338	\$ 1,545,863
8			
9	Required Rate of Return on Fair Value Rate Base	6.36%	7.60%
10			
11	Operating Income Deficiency	\$ 680,091	\$ 940,935
12			
13	Gross Revenue Conversion Factor	1.6286	1.6286
14			
15	Increase in Gross Revenue Requirement	\$ 1,107,596	\$ 1,532,440
16			
17			
18	<u>Computation of Amount to be Recovered</u>		
19			
20	Required Increase	\$ 1,532,440	
21	Increase per Decision 68176 (Sept. 30, 2005)	1,107,596	
22	Annual Deficiency Before Interest	\$ 424,844	
23			
24	Number of Years ¹	2	
25	Annual Interest Rate ²	7.60%	
26	First Year Deficiency	\$ 424,844	
27	First Year Deficiency Money Factor	1.1578	
28	Total First Year Deficiency Including 2 Yrs. Interest Through September 2007.	\$ 491,884	
29	Second Year Deficiency	\$ 424,844	
30	Second Year Deficiency Money Factor	1.0760	
31	Total Second Year Deficiency Including 1 Yr. Interest Through September 2007.	\$ 457,132	
32			
33	Average Balance of Deficiency During Recovery Period	\$ 474,508	
34	Annual Interest Rate	7.60%	
35	Interest during recovery period	\$ 36,063	
36			
37	Subtotal	\$	\$ 985,079
38			
39	Additional Rate Case Expense		50,000
40			
41	Total Amount to be Recovered Through Surcharge	\$	\$ 1,035,079
42			
43			
44			

¹ Assumes recovery period starts October 2007.

² Carrying cost of money assumed to be weighted cost of capital.

³ Assumes recovery period starts October 2007 and proceeds for a period of 12 months (September 2008) or when full recovery is made.

Chaparral City Water Company
Test Year Ended December 31, 2003
Computation of Surcharge for Recovery of Revenue Deficiency and Rate Impact

Exhibit
Remand Schedule A-1
Page 2

Line	No.	Commodity Surcharge		
1				
2				
3		Total Amount to be Recovered (from A-1 Page 1)	\$	1,035,079 [1]
4				
5		Gallons Sold During 2006 (in 1,000's)		1,885,008 [2]
6				
7		Commodity Rate per 1,000 gallons	\$	0.549 [3] = [1] divided by [2]
8				
9		Computation of Impact on Average 3/4 Inch Metered Residential Customer		
10				
11		Average Use for 3/4 Inch Metered Customer		9,187 [4]
12				
13		Surcharge at Average Use for 3/4 Inch Customer	\$	5.04 [5] = [4] times [3] divided by 1,000
14				
15		Computation of Impact on Average 3/4 Inch Metered Residential Customer		
16				
17		Average Bill at Rates Approved In Decision 68176	\$	34.33 [6]
18				
19		Average Bill at Revised Rates per Remand (excluding surcharge)	\$	36.37 [7]
20				
21		Increase in Average 3/4 Inch Metered Customer Bill at Remand Rates	\$	2.04 [8] = [7] minus [6]
22				
23		Percent increase in Average 3/4 Inch Metered Customer Bill at Remand Rates		5.95% [9] = [8] divided by [6] times 100
24				
25		Average Bill at Revised Rates per Remand (including surcharge)	\$	41.41 [10] = [7] plus [8]
26				
27		Increase in Average 3/4 Inch Metered Customer Bill (including surcharge)	\$	7.09 [11] = [10] minus [6]
28				
29		Percent increase in 3/4 Inch Metered Customer Bill at Remand Rates		20.65% [12] = [11] divided by [6] times 100
30				
31				
32				
33		SUPPORTING SHCEDULES		
34		Remand A-1 page 1		
35		Remand Schedule H-1		
36		Remand Schedule H-2		
37		Remand Schedule H-3		
38		Remand Schedule H-4		
39				
40				

Surcharge

Chaparral City Water Company
Test Year Ended December 31, 2003
Income Statement

Exhibit
Remand Schedule C-1
Page 1

Line No.		Company Decision Adjusted T.Y. Results	Label	Adjustment	Adjusted Results	Required Rate Increase	Adjusted with Rate Increase
1	Revenues						
2	Metered Water Revenues	\$ 6,100,575			\$ 6,100,575	\$ 1,532,440	\$ 7,633,015
3	Unmetered Water Revenues	-			-		-
4	Other Water Revenues	102,269			102,269		102,269
5		<u>\$ 6,202,844</u>		<u>\$ -</u>	<u>\$ 6,202,844</u>	<u>\$ 1,532,440</u>	<u>\$ 7,735,284</u>
6	Operating Expenses						
7	Salaries and Wages	\$ 991,217			\$ 991,217		\$ 991,217
8	Purchased Water	824,331			824,331		824,331
9	Purchased Power	510,947			510,947		510,947
10	Chemicals	61,533			61,533		61,533
11	Repairs and Maintenance	91,366			91,366		91,366
12	Office Supplies and Expense	28,180			28,180		28,180
13	Outside Services	203,860			203,860		203,860
14	Water Testing	43,806			43,806		43,806
15	Rents	-			-		-
16	Transportation Expenses	40,639			40,639		40,639
17	Insurance - General Liability	-			-		-
18	Insurance - health and Life	806			806		806
19	Regulatory Commission Expense - Rate Case	71,250			71,250		71,250
20	Miscellaneous Expense	783,905			783,905		783,905
21	Depreciation Expense	1,432,828			1,432,828		1,432,828
22	Taxes Other Than Income	51,677			51,677		51,677
23	Property Taxes	299,495	1	6,628	306,123		306,123
24	Income Tax	152,758	2	2,692	155,450	591,505	746,954
25							
26	Total Operating Expenses	<u>\$ 5,588,597</u>		<u>\$ 9,320</u>	<u>\$ 5,597,917</u>	<u>\$ 591,505</u>	<u>\$ 6,189,421</u>
27	Operating Income	<u>\$ 614,247</u>		<u>\$ (9,320)</u>	<u>\$ 604,927</u>	<u>\$ 940,935</u>	<u>\$ 1,545,863</u>
28	Other Income (Expense)						
29	Interest Income	-			-		-
30	Other income	-			-		-
31	Interest Expense	(357,646)			(357,646)		(357,646)
32	Other Expense	-			-		-
33							
34	Total Other Income (Expense)	<u>\$ (357,646)</u>		<u>\$ -</u>	<u>\$ (357,646)</u>	<u>\$ -</u>	<u>\$ (357,646)</u>
35	Net Profit (Loss)	<u>\$ 256,601</u>		<u>\$ (9,320)</u>	<u>\$ 247,281</u>	<u>\$ 940,935</u>	<u>\$ 1,188,217</u>

RECAP SCHEDULES
Remand A-1

SUPPORTING SCHEDULES
Remand C-2

Chaparral City Water Company
Test Year Ended December 31, 2003
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Remand Schedule C-2
Page 2

Line No.	Income Tax Calculation	Test Year Book Results	Test Year Adjusted Results	Adjusted with Rate Increase
1				
6	Income Before Taxes	409,359	402,731	1,935,171
7	Arizona Income Before Taxes	409,359	402,731	1,935,171
8				
9	Less Arizona Income Tax	28,524	28,062	134,843
10	Rate 6.97%			
11				
12	Arizona Taxable Income	380,835	374,669	1,800,328
13	Arizona Income Taxes	28,524	28,062	134,843
14				
15	Federal Income Before Taxes	409,359	402,731	1,935,171
16				
17	Less Arizona Income Taxes	28,524	28,062	134,843
18				
19	Federal Taxable Income	380,835	374,669	1,800,328
20				
21				
22				
23	FEDERAL INCOME TAXES:			
24	15% BRACKET	7,500	7,500	7,500
25	25% BRACKET	6,250	6,250	6,250
26	34% BRACKET	8,500	8,500	8,500
27	39% BRACKET	91,650	91,650	91,650
28	34% BRACKET	15,584	13,487	498,212
29				
30	Federal Income Taxes	129,484	127,387	612,112
31				
32				
33	Total Income Tax	158,008	155,450	746,954
34				
35	Overall Tax Rate	38.60%	38.60%	38.60%
36				
37	Income Tax at Proposed Rates Effective Rate		155,450	
38				
39				
40				

Chaparral City Water Company
Test Year Ended December 31, 2003
Adjustment to Revenues and Expenses
Adjustment Number 1

Exhibit
Remand Schedule C-2
Page 1

Line No.		
1	Adjust Property Taxes to Reflect Proposed Revenues:	
2		
3	Adjusted Revenues in year ended 12/31/03	\$ 6,202,844
4	Adjusted Revenues in year ended 12/31/03	6,202,844
5	Proposed Revenues	7,735,284
6	Average of three year's of revenue	\$ 6,713,658
7	Average of three year's of revenue, times 2	\$ 13,427,315
8	Add:	
9	Construction Work in Progress at 10%	\$ -
10	Deduct:	
11	Book Value of Transportation Equipment	343,342
12		
13	Full Cash Value	\$ 13,083,973
14	Assessment Ratio	25%
15	Assessed Value	3,270,993
16	Property Tax Rate	9.3587%
17		
18	Property Tax	306,123
19	Tax on Parcels	0
20		
21	Total Property Tax at Proposed Rates	\$ 306,123
22	Rejoinder Filing Adjusted Property Taxes	299,495
23	Change in Property Taxes	\$ 6,628
24		
25		
26	Adjustment to Revenues and/or Expenses	\$ 6,628
27		
28		

Chaparral City Water Company - Remand

Test Year Ended December 31, 2003

Revenue Summary

With Annualized Revenues to Year End Number of Customers

Exhibit

Remand Schedule H-1

Page 1

Line No.	Meter Size	Class	Zone	Decision 68176 Revenues	Remand Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Remand Water Revenues
1	3/4 Inch	Residential	Zone 1	\$ 2,040,509	\$ 2,161,938	\$ 121,429	5.95%	29.32%	29.32%
2	3/4 Inch	Residential	Zone 2	932,860	988,359	55,499	5.95%	13.40%	13.40%
3	3/4 Inch	Residential	Zone 3	609,258	645,503	36,245	5.95%	8.75%	8.75%
4	1 Inch	Residential	Zone 1	438,162	464,320	26,158	5.97%	6.30%	6.30%
5	1 Inch	Residential	Zone 2	825,588	874,858	49,270	5.97%	11.86%	11.87%
6	1 Inch	Residential	Zone 3	464,253	491,967	27,713	5.97%	6.67%	6.67%
7	1.5 Inch	Residential	Zone 1	14,449	15,311	862	5.97%	0.21%	0.21%
8	1.5 Inch	Residential	Zone 2	11,228	11,898	670	5.97%	0.16%	0.16%
9	1.5 Inch	Residential	Zone 3	3,435	3,640	205	5.95%	0.05%	0.05%
10	2 Inch	Residential	Zone 1	80,518	85,315	4,797	5.96%	1.16%	1.16%
11	2 Inch	Residential	Zone 2	34,185	36,223	2,038	5.96%	0.49%	0.49%
12	2 Inch	Residential	Zone 3	896	950	54	5.99%	0.01%	0.01%
13	3 Inch	Residential	Zone 1	7,357	7,796	439	5.96%	0.11%	0.11%
14	3 Inch	Residential	Zone 2	5,830	6,178	348	5.98%	0.08%	0.08%
15	3 Inch	Residential	Zone 3					0.00%	0.00%
16		Subtotal		\$ 5,468,529	\$ 5,794,255	\$ 325,727	5.96%	78.57%	78.58%
17									
18	3/4 Inch	Commercial	Zone 1	\$ 61,358	\$ 65,008	\$ 3,649	5.95%	0.88%	0.88%
19	3/4 Inch	Commercial	Zone 2	8,325	8,820	495	5.95%	0.12%	0.12%
20	3/4 Inch	Commercial	Zone 3			-		0.00%	0.00%
21	1 Inch	Commercial	Zone 1	61,018	64,656	3,639	5.96%	0.88%	0.88%
22	1 Inch	Commercial	Zone 2	7,954	8,428	474	5.96%	0.11%	0.11%
23	1 Inch	Commercial	Zone 3	1,692	1,793	101	5.97%	0.02%	0.02%
24	1.5 Inch	Commercial	Zone 1	79,326	84,055	4,729	5.96%	1.14%	1.14%
25	1.5 Inch	Commercial	Zone 2	42,671	45,210	2,539	5.95%	0.61%	0.61%
26	1.5 Inch	Commercial	Zone 3			-		0.00%	0.00%
27	2 Inch	Commercial	Zone 1	161,456	171,072	9,616	5.96%	2.32%	2.32%
28	2 Inch	Commercial	Zone 2	43,561	46,157	2,595	5.96%	0.63%	0.63%
29	2 Inch	Commercial	Zone 3	10,083	10,684	601	5.96%	0.14%	0.14%
30	3 Inch	Commercial	Zone 1	12,195	12,923	729	5.97%	0.18%	0.18%
31	3 Inch	Commercial	Zone 2	4,098	4,342	245	5.97%	0.06%	0.06%
32	3 Inch	Commercial	Zone 3			-		0.00%	0.00%
33	4 Inch	Commercial	Zone 1	7,249	7,681	432	5.96%	0.10%	0.10%
34	4 Inch	Commercial	Zone 3	13,108	13,889	781	5.96%	0.19%	0.19%
35		Subtotal		\$ 514,094	\$ 544,718	\$ 30,624	5.96%	7.39%	7.39%
36									
37	1 Inch	Industrial	Zone 3	\$ 2,900	\$ 3,073	\$ 173	5.95%	0.04%	0.04%
38									
39	3/4 Inch	Irrigation	Zone 1	\$ 77,141	\$ 81,636	\$ 4,494	5.83%	1.11%	1.11%
40	3/4 Inch	Irrigation	Zone 3	59	63	4	5.94%	0.00%	0.00%
41	1 Inch	Irrigation	Zone 1	177,982	188,347	10,365	5.82%	2.56%	2.55%
42	1 Inch	Irrigation	Zone 2	45	48	3	5.99%	0.00%	0.00%
43	1 Inch	Irrigation	Zone 3	208	220	12	5.91%	0.00%	0.00%
44	1.5 Inch	Irrigation	Zone 1	115,020	121,732	6,712	5.84%	1.65%	1.65%
45	2 Inch	Irrigation	Zone 1	153,803	162,774	8,972	5.83%	2.21%	2.21%
46	3 Inch	FH Meter Irr	Zone 3	1,644	1,742	98	5.97%	0.02%	0.02%
47	4 Inch	Irrigation		77,265	81,746	4,482	5.80%	1.11%	1.11%
48	6 Inch	Irrigation		248,148	262,502	14,355	5.78%	3.57%	3.56%
49		Subtotal		\$ 851,314	\$ 900,810	\$ 49,496	5.81%	12.23%	12.22%
50									
51	3/4 Inch	Construction	No Zone	\$ 32,660	\$ 34,546	\$ 1,886	5.78%	0.47%	0.47%
51	3/4 Inch	Construction	Zone 1	179	189	11	5.94%	0.00%	0.00%
52	1 Inch	Construction	Zone 1	829	878	49	5.85%	0.01%	0.01%
53	3 Inch	Construction	Zone 1	400	424	23	5.85%	0.01%	0.01%
54	1 Inch	Construction	Zone 2	502	531	30	5.89%	0.01%	0.01%
55		Subtotal		\$ 34,570	\$ 36,569	\$ 1,999	5.78%	0.50%	0.50%

Chaparral City Water Company - Remand
Test Year Ended December 31, 2003
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Remand Schedule H-1
Page 2

Line No.	Meter Size	Class	Zone	Decision 68176 Revenues	Remand Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	N/A	Fire Hydrant Meter	Zone 1	\$ 32,208	\$ 34,132	\$ 1,924	5.97%	0.46%	0.46%
2	N/A	Fire Hydrant Meter	Zone 2	6,673	7,072	399	5.98%	0.10%	0.10%
3	N/A	Fire Hydrant Meter	Zone 3	44,354	47,007	2,652	5.98%	0.64%	0.64%
4		Subtotal		\$ 83,236	\$ 88,211	\$ 4,975	5.98%	1.20%	1.20%
5									
6	N/A	Fire Sprinkler	Zone 1	4,823	4,823	\$ 0	0.00%	0.07%	0.07%
7	N/A	Fire Sprinkler	Zone 2	240	240	-	0.00%	0.00%	0.00%
8	N/A	Fire Sprinkler	Zone 3	120	120	-	0.00%	0.00%	0.00%
9		Subtotal		\$ 5,183	\$ 5,183	\$ 0	0.00%	0.07%	0.07%
10									
11	1 Inch	Bypass Meter	Zone 1	\$ 272	\$ 289	\$ 16	5.99%	0.00%	0.00%
12	1.5 Inch	Bypass Meter	Zone 1	272	289	16	5.99%	0.00%	0.00%
13		Subtotal		\$ 545	\$ 577	\$ 33	5.99%	0.01%	0.01%
14									
15		Subtotal		\$ 6,960,371	\$ 7,373,396	\$ 413,025	5.93%	100.00%	100.00%
16									
17									
18									
19	Meter Size	Class	Zone	Decision 68176 Revenues	Remand Revenues	Dollar Change	Percent Change	Additional Bills to be Issued	Additional Gallons to be Pumped (In 1,000's)
20									
21	3/4 Inch	Residential	Zone 1	\$ 19,332	\$ 20,483	1,151	5.95%	1,539	11,329
22	3/4 Inch	Residential	Zone 2	5,371	5,691	320	5.95%	142	1,466
23	3/4 Inch	Residential	Zone 3	1,472	1,560	88	5.95%	35	411
24	1 Inch	Residential	Zone 1	20,433	21,653	1,220	5.97%	450	4,055
25	1 Inch	Residential	Zone 2	10,731	11,372	641	5.97%	216	2,313
26	1 Inch	Residential	Zone 3	29,054	30,789	1,735	5.97%	628	5,872
27	1.5 Inch	Residential	Zone 1	204	216	12	5.97%	2	45
28	1.5 Inch	Residential	Zone 2	-	-	-	-	-	-
29	1.5 Inch	Residential	Zone 3	-	-	-	-	-	-
30	2 Inch	Residential	Zone 1	1,061	1,125	63	5.96%	5	276
31	2 Inch	Residential	Zone 2	-	-	-	-	-	-
32	2 Inch	Residential	Zone 3	-	-	-	-	-	-
33	3 Inch	Residential	Zone 1	(490)	(519)	(29)	5.96%	(1)	(137)
34	3 Inch	Residential	Zone 2	-	-	-	-	-	-
35	3 Inch	Residential	Zone 3	-	-	-	-	-	-
36		Subtotal		87,169	92,370	5,200	5.97%		
37									
38	3/4 Inch	Commercial	Zone 1	52	55	3	5.95%	1	14
39	3/4 Inch	Commercial	Zone 2	49	52	3	5.95%	1	13
40	3/4 Inch	Commercial	Zone 3	-	-	-	-	-	-
41	1 Inch	Commercial	Zone 1	691	732	41	5.97%	13	157
42	1 Inch	Commercial	Zone 2	(270)	(287)	(16)	5.96%	(3)	(77)
43	1 Inch	Commercial	Zone 3	304	322	18	5.98%	9	40
44	1.5 Inch	Commercial	Zone 1	1,709	1,811	102	5.97%	14	425
45	1.5 Inch	Commercial	Zone 2	-	-	-	-	-	-
46	1.5 Inch	Commercial	Zone 3	-	-	-	-	-	-
47	2 Inch	Commercial	Zone 1	2,002	2,121	119	5.96%	8	570
48	2 Inch	Commercial	Zone 2	-	-	-	-	-	-
49	2 Inch	Commercial	Zone 3	-	-	-	-	-	-
50	3 Inch	Commercial	Zone 1	193	205	12	5.98%	1	19
51	3 Inch	Commercial	Zone 2	-	-	-	-	-	-
52	3 Inch	Commercial	Zone 3	-	-	-	-	-	-
53	4 Inch	Commercial	Zone 1	-	-	-	-	-	-
54	4 Inch	Commercial	Zone 3	-	-	-	-	-	-
55		Subtotal		4,730	5,012	282	5.97%		

Chaparral City Water Company - Remand

Test Year Ended December 31, 2003

Revenue Summary

With Annualized Revenues to Year End Number of Customers

Exhibit

Remand Schedule H-1

Page 3

Line No.	Meter Size	Class	Zone	<u>Revenue Annualization</u>				Additional Bills to be Issued	Additional Gallons to be Pumped (In 1,000's)
				Decision 68176 Revenues	Remand Revenues	Dollar Change	Percent Change		
1									
2	1 Inch	Industrial	Zone 3	-	-	-		-	-
3									
4	3/4 Inch	Irrigation	Zone 1	1,656	1,753	97	5.84%	44	678
5	3/4 Inch	Irrigation	Zone 3	(59)	(63)	(4)	5.94%	(4)	(3)
6	1 Inch	Irrigation	Zone 1	(415)	(439)	(24)	5.82%	(4)	(208)
7	1 Inch	Irrigation	Zone 2	227	241	14	5.99%	10	-
8	1 Inch	Irrigation	Zone 3	(208)	(220)	(12)	5.91%	(6)	(46)
9	1.5 Inch	Irrigation	Zone 1	3,592	3,801	210	5.84%	24	1,604
10	2 Inch	Irrigation	Zone 1	3,268	3,459	191	5.84%	14	1,440
11	3 Inch	FH Meter Irr	Zone 3	2,069	2,193	124	5.99%	14	16
11	4 Inch	Irrigation	0	-	-	-		-	-
12	6 Inch	Irrigation	0	59,942	63,411	3,468	5.79%	10	35,514
13		Subtotal		70,073	74,136	4,063	5.80%		
14									
15	3/4 Inch	Construction	No Zone	16,728	17,694	966	5.77%	19	10,558
16	3/4 Inch	Construction	Zone 1	-	-	-		-	-
17	1 Inch	Construction	Zone 1	(99)	(105)	(6)	5.87%	(2)	(35)
18	3 Inch	Construction	Zone 1	(400)	(424)	(23)	5.85%	-1	(163)
19	1 Inch	Construction	Zone 2	-	-	-		-	-
19		Subtotal		16,229	17,165	936	5.77%		
20									
21	N/A	Fire Hydrant Meter	Zone 1	7,736	8,198	462	5.97%	22	1,795
22	N/A	Fire Hydrant Meter	Zone 2	(3,933)	(4,168)	(235)	5.98%	(17)	(576)
23	N/A	Fire Hydrant Meter	Zone 3	7,853	8,322	469	5.98%	32	1,262
24		Subtotal		11,657	12,353	696	5.97%		
25									
26	N/A	Fire Sprinkler	Zone 1	100	100	-	0.00%	10	-
27	N/A	Fire Sprinkler	Zone 2	-	-	-		-	-
28	N/A	Fire Sprinkler	Zone 3	-	-	-		-	-
29		Subtotal		100	100	-	0.00%		
30	Totals			189,957	201,135	22,356	11.77%	3,225	78,629
31	Total Revenues with Revenue Annualization			7,150,328	7,574,531	424,203	5.93%	3,225	78,629
32	Miscellaneous Revenues			102,269	102,269	-	0.00%		
33	Reconciling Difference to Decision			57,843	57,843	-	0.00%		
34	Total Revenues			\$ 7,310,440	\$ 7,734,643	\$ 424,203	5.80%		

Exhibit
Remand Schedule H-2
Page 1

Line No.	Meter Size, Class, and Zone			(a) Average Number of Customers at 12/31/2003	Average Consumption	Revenues		Remand Increase	
				Present Rates		Remand Rates	Dollar Amount	Percent Amount	
1	3/4 Inch	Residential	Zone 1	5,274	7,656	\$ 30.37	\$ 32.18	1.81	5.95%
2	3/4 Inch	Residential	Zone 2	1,820	11,437	41.15	43.59	2.45	5.95%
3	3/4 Inch	Residential	Zone 3	1,084	13,000	45.88	48.61	2.73	5.95%
4	1 Inch	Residential	Zone 1	770	9,544	46.75	49.54	2.79	5.97%
5	1 Inch	Residential	Zone 2	1,294	11,752	52.32	55.44	3.12	5.97%
6	1 Inch	Residential	Zone 3	789	10,215	48.44	51.34	2.89	5.97%
7	1.5 Inch	Residential	Zone 1	10	29,839	120.59	127.79	7.20	5.97%
8	1.5 Inch	Residential	Zone 2	9	23,157	103.76	109.95	6.19	5.97%
9	1.5 Inch	Residential	Zone 3	1	89,000	284.47	301.41	16.94	5.95%
10	2 Inch	Residential	Zone 1	24	78,060	269.71	285.79	16.08	5.96%
11	2 Inch	Residential	Zone 2	12	64,458	235.44	249.47	14.04	5.96%
12	2 Inch	Residential	Zone 3	1	667	74.68	79.15	4.47	5.99%
13	3 Inch	Residential	Zone 1	1	162,615	555.79	588.93	33.14	5.96%
14	3 Inch	Residential	Zone 2	2	38,458	242.92	257.43	14.52	5.98%
15	3 Inch	Residential	Zone 3					-	0.00%
16		Subtotal		11,090					
17									
18	3/4 Inch	Commercial	Zone 1	101	13,037	48.51	51.40	2.89	5.95%
19	3/4 Inch	Commercial	Zone 2	13	14,103	51.74	54.82	3.08	5.95%
20	3/4 Inch	Commercial	Zone 3					-	0.00%
21	1 Inch	Commercial	Zone 1	79	15,468	61.68	65.36	3.68	5.97%
22	1 Inch	Commercial	Zone 2	8	20,384	74.07	78.48	4.42	5.96%
23	1 Inch	Commercial	Zone 3	3	7,795	42.34	44.87	2.53	5.97%
24	1.5 Inch	Commercial	Zone 1	47	35,206	134.12	142.12	8.00	5.97%
25	1.5 Inch	Commercial	Zone 2	9	121,472	382.86	405.65	22.79	5.95%
26	1.5 Inch	Commercial	Zone 3					-	0.00%
27	2 Inch	Commercial	Zone 1	44	83,244	282.78	299.63	16.86	5.96%
28	2 Inch	Commercial	Zone 2	14	67,030	241.92	256.34	14.42	5.96%
29	2 Inch	Commercial	Zone 3	3	77,639	268.65	284.67	16.02	5.96%
30	3 Inch	Commercial	Zone 1	4	44,298	257.63	273.03	15.39	5.98%
31	3 Inch	Commercial	Zone 2	1	72,417	328.49	348.10	19.61	5.97%
32	3 Inch	Commercial	Zone 3					-	0.00%
33	4 Inch	Commercial	Zone 1	1	142,583	586.31	621.30	34.99	5.97%
34	4 Inch	Commercial	Zone 3	1	322,417	1,039.49	1,101.45	61.96	5.96%
35		Subtotal		328					
36									
37	1 Inch	Industrial	Zone 3	1	75,000	237.71	251.85	14.14	5.95%
38									
39	3/4 Inch	Irrigation	Zone 1	144	19,833	44.54	47.13	2.59	5.83%
40	3/4 Inch	Irrigation	Zone 3	0	750	14.77	15.65	0.88	5.94%
41	1 Inch	Irrigation	Zone 1	159	45,059	92.99	98.41	5.42	5.82%
42	1 Inch	Irrigation	Zone 2	0	-	22.70	24.06	1.36	5.99%
43	1 Inch	Irrigation	Zone 3	1	7,667	34.66	36.71	2.05	5.91%
44	1.5 Inch	Irrigation	Zone 1	63	68,425	152.14	161.02	8.88	5.84%
45	2 Inch	Irrigation	Zone 1	52	111,712	247.27	261.70	14.42	5.83%
46	(a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.								

Chaparral City Water Company - Remand
Test Year Ended December 31, 2003
Analysis of Revenue by Detailed Class

Exhibit
Remand Schedule H-2
Page 2

Line No.	Meter Size, Class, and Zone			(a) Average Number of Customers at 12/31/2003	Average Consumption	Revenues		Remand Increase	
				Present Rates		Remand Rates	Dollar Amount	Percent Amount	
1	3 Inch	FH Meter Irr	Zone 3	1	11,800	164.41	174.22	9.81	5.97%
2	4 Inch	Irrigation	Zone 1	4	886,333	1,609.68	1,703.05	93.37	5.80%
3	6 Inch	Irrigation	Zone 1	3	3,895,000	6,530.20	6,907.95	377.75	5.78%
4		Subtotal		428					
5									
6	3/4 Inch	Construction	No Zone	7	226,517	366.97	388.16	21.20	5.78%
7	3/4 Inch	Construction	Zone 1	1	833	14.90	15.79	0.89	5.94%
8	1 Inch	Construction	Zone 1	1	23,429	59.25	62.72	3.47	5.85%
9	3 Inch	Construction	Zone 1	0	163,000	400.28	423.70	23.42	5.85%
10	1 Inch	Construction	Zone 2	1	12,250	41.81	44.27	2.46	5.89%
11		Subtotal		11					
12									
13	N/A	Fire Hydrant Meter	Zone 1	9	58,255	292.80	310.29	17.49	5.97%
14	N/A	Fire Hydrant Meter	Zone 2	2	33,379	230.12	243.87	13.76	5.98%
15	N/A	Fire Hydrant Meter	Zone 3	17	26,683	213.24	225.99	12.75	5.98%
16		Subtotal		29					
17									
18	N/A	Fire Sprinkler	Zone 1	40	2	10.01	10.01	0.00	0.00%
19	N/A	Fire Sprinkler	Zone 2	2	-	10.00	10.00	-	0.00%
20	N/A	Fire Sprinkler	Zone 3	1	-	10.00	10.00	-	0.00%
21		Subtotal		43					
22									
23	1 Inch	Bypass Meter	Zone 1	1	0	22.70	24.06	1.36	5.99%
24	1.5 Inch	Bypass Meter	Zone 1	1	0	22.7	24.06	1.36	5.99%
25		Subtotal		2					
26									
27		Totals		11,931					

(a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Chaparral City Water Company - Remand
Test Year Ended December 31, 2003
Present and Remand Rates

Exhibit
Remand Schedule H-3
Page 1

Line		Decision 68176 Present Rates	Remand Rates	Percent Change
No.	Monthly Usage Charge for:			
1	<u>All Zones and Classes</u>			
2	5/8 x 3/4 Inch	\$ 13.60	\$ 14.41	5.96%
3	3/4 Inch	13.60	14.41	5.96%
4	1 Inch	22.70	24.06	5.99%
5	1 1/2 Inch	45.40	48.12	5.99%
6	2 Inch	73.00	77.37	5.99%
7	3 Inch	146.00	154.75	5.99%
8	4 Inch	227.00	240.60	5.99%
9	6 Inch	454.00	481.20	5.99%
10	8 Inch	730.00	773.74	5.99%
11	10 Inch	1,043.00	1,105.50	5.99%
12	12 Inch	1,980.00	2,098.64	5.99%
13				
14	Fire Hydrants used for Irrigation purposes	146.00	154.75	5.99%
15				
16	Fire Sprinkler / Separate Meter / Any Size	10.00	10.00	0.00%
17				
18	Standpipe (Fire Hydrant Meter)	-	-	0.00%
19				
20	<u>Gallons In Minimum</u>			
21	All Meter Sizes and Classes	-	-	
22				
23				
24				
25				
26				
27				
28				
29				
30				

Chaparral City Water Company - Remand
Test Year Ended December 31, 2003
Present and Proposed Rates

Exhibit
Remand Schedule H-3
Page 2

Line No.		Decision 68176 Present Rates	Remand Rates	Percent Change
1				
2	<u>Residential, Commercial, Industrial</u>			
3	<u>Gallons Per Tiers</u>			
4	Tier 1: (Gallon upper limit,)			
5	5/8 x 3/4 Inch (Residential)	Up to 3,000	3,000	0.00%
6	3/4 Inch (Residential)	Up to 3,000	3,000	0.00%
7	3/4 Inch (Commercial and Industrial)	Up to 9,000	9,000	0.00%
8	1 Inch	Up to 24,000	24,000	0.00%
9	1 1/2 Inch	Up to 60,000	60,000	0.00%
10	2 Inch	Up to 100,000	100,000	0.00%
11	3 Inch	Up to 225,000	225,000	0.00%
12	4 Inch	Up to 350,000	350,000	0.00%
13	6 Inch	Up to 725,000	725,000	0.00%
14	8 Inch	Up to 1,125,000	1,125,000	0.00%
15	10 Inch	Up to 1,500,000	1,500,000	0.00%
16	12 Inch	Up to 2,250,000	2,250,000	0.00%
17				
18	Tier 2: (Gallons upper limit)			
19	5/8 x 3/4 Inch	Up to 9,000	9,000	0.00%
20	3/4 Inch (Residential)	Up to 9,000	9,000	0.00%
21		Over 9,000	9,000	0.00%
22		Over 24,000	24,000	0.00%
23		Over 60,000	60,000	0.00%
24		Over 100,000	100,000	0.00%
25		Over 225,000	225,000	0.00%
26		Over 350,000	350,000	0.00%
27		Over 725,000	725,000	0.00%
28		Over 1,125,000	1,125,000	0.00%
29		Over 1,500,000	1,500,000	0.00%
30		Over 2,250,000	2,250,000	0.00%

Chaparral City Water Company - Remand
Test Year Ended December 31, 2003
Present and Proposed Rates

Exhibit
Remand Schedule H-3
Page 3

Line
No.

1					
2	Tier 3: (Gallons upper limit)				
3	5/8 x 3/4 Inch (Residential)	Over	9,000	9,000	0.00%
4	3/4 Inch (Residential)	Over	9,000	9,000	0.00%
5	3/4 Inch (Commercial and Industrial)				
6	1 Inch				
7	1 1/2 Inch				
8	2 Inch				
9	3 Inch				
10	4 Inch				
11	6 Inch				
12	8 Inch				
13	10 Inch				
14	12 Inch				
15					
16	Tier 4: (Gallons upper limit)				
17	5/8 x 3/4 Inch				
18	3/4 Inch (Residential)				
19	3/4 Inch (Commercial and Industrial)				
20	1 Inch				
21	1 1/2 Inch				
22	2 Inch				
23	3 Inch				
24	4 Inch				
25	6 Inch				
26	8 Inch				
27	10 Inch				
28	12 Inch				
29					
30					

Chaparral City Water Company - Remand
Test Year Ended December 31, 2003
Present and Proposed Rates

Exhibit
Remand Schedule H-3
Page 4

Line No.		Decision 68176 Present Rates	Remand Rates	Percent Change
1	<u>Residential 34 Inch</u>			
2	<u>Commodity Rates</u>			
3				
4	<u>First Tier</u>	1.6800	1.7800	5.95%
5				
6	<u>Second Tier</u>	2.5200	2.6700	5.95%
7				
8	<u>Third Tier</u>	3.0300	3.2100	5.94%
9				
10				
11				
12		Decision 68176	Remand	
13	<u>Residential, Commercial, Industrial</u>	Present	Proposed	Percent
14	<u>Commodity Rates</u>	Rates	Rates	Change
15				
16	<u>First Tier</u>	2.5200	2.6700	5.95%
17				
18	<u>Second Tier</u>	3.0300	3.2100	5.94%
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

Chaparral City Water Company - Remand
 Test Year Ended December 31, 2003
 Present and Proposed Rates

Exhibit
 Remand Schedule H-3
 Page 5

Line No.		Decision 68176 Present Rates	Remand Proposed Rates	Percent Change
1	<u>Irrigation (All meter Sizes)</u>			
2	<u>Gallons Per Tiers</u>			
3	Tier 1: (Gallon upper limit,)			
4	All Meter Sizes	All Gallons	All Gallons	
5				
6	Tier 2: (Gallons upper limit)			
7	All Meter Sizes			
8				
9	Tier 3: (Gallons upper limit)			
10	All Meter Sizes			
11				
12	Tier 4: (Gallons upper limit)			
13	All Meter Sizes			
14				
15				
16		Decision		
17		68176		
18	<u>Irrigation</u>	Present	Remand	Percent
19	<u>Commodity Rates</u>	Rates	Rates	Change
20	<u>First Tier</u>	1.5600	1.6500	5.77%
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

Chaparral City Water Company - Remand
 Test Year Ended December 31, 2003
 Present and Proposed Rates

Exhibit
 Remand Schedule H-3
 Page 6

Line No.		Decision 68176 Present Rates	Remand Rates	Percent Change
1	<u>Fire Sprinklers</u>			
2	<u>Gallons Per Tiers</u>			
3	Tier 1: (Gallon upper limit,)			
4	All Meter Sizes	All Gallons	All Gallons	
5				
6		Decision 68176		
7		Present		
8	<u>Fire Sprinklers</u>	<u>Rates</u>	Remand	Percent
9	<u>Commodity Rates</u>		<u>Rates</u>	<u>Change</u>
10	<u>First Tier</u>	2.5200	2.6700	5.95%
11				
12				
13				
14				
15		Decision 68176		
16		Present		
17	<u>Standpipe (Fire Hydrant Meters)</u>	<u>Rates</u>	Remand	
18	<u>Gallons Per Tiers</u>		<u>Rates</u>	
19	Tier 1: (Gallon upper limit,)			
20	All Meter Sizes	All Gallons	All Gallons	
21				
22		Decision 68176		
23		Present		
24	<u>Standpipe (Fire Hydrant Meters)</u>	<u>Rates</u>	Remand	Percent
25	<u>Commodity Rates</u>		<u>Rates</u>	<u>Change</u>
26	<u>First Tier</u>	2.5200	2.6700	5.95%
27				
28				
29				
30				

Chaparral City Water Company - Remand
Bill Comparison Present and Remand Rates
 Meter Size and Zone: 3/4 Inch Residential

Exhibit
 Remand Schedule H-4
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Decision
 68176

Line No.	Usage	Present Bill	Remand Bill	Dollar Increase	Percent Increase
1	-	\$ 13.60	\$ 14.41	\$ 0.81	5.96%
2	1,000	15.28	16.19	\$ 0.91	5.96%
3	2,000	16.96	17.97	\$ 1.01	5.96%
4	3,000	18.64	19.75	\$ 1.11	5.95%
5	4,000	21.16	22.42	\$ 1.26	5.95%
6	5,000	23.68	25.09	\$ 1.41	5.95%
7	6,000	26.20	27.76	\$ 1.56	5.95%
8	7,000	28.72	30.43	\$ 1.71	5.95%
9	8,000	31.24	33.10	\$ 1.86	5.95%
10	9,000	33.76	35.77	\$ 2.01	5.95%
11	10,000	36.79	38.98	\$ 2.19	5.95%
12	12,000	42.85	45.40	\$ 2.55	5.95%
13	14,000	48.91	51.82	\$ 2.91	5.95%
14	16,000	54.97	58.24	\$ 3.27	5.95%
15	18,000	61.03	64.66	\$ 3.63	5.95%
16	20,000	67.09	71.08	\$ 3.99	5.95%
17	25,000	82.24	87.13	\$ 4.89	5.95%
18	30,000	97.39	103.18	\$ 5.79	5.95%
19	35,000	112.54	119.23	\$ 6.69	5.94%
20	40,000	127.69	135.28	\$ 7.59	5.94%
21	45,000	142.84	151.33	\$ 8.49	5.94%
22	50,000	157.99	167.38	\$ 9.39	5.94%
23	60,000	188.29	199.48	\$ 11.19	5.94%
24	70,000	218.59	231.58	\$ 12.99	5.94%
25	80,000	248.89	263.68	\$ 14.79	5.94%
26	90,000	279.19	295.78	\$ 16.59	5.94%
27	100,000	309.49	327.88	\$ 18.39	5.94%
28					
29					
30	Average Usage				
31	9,187 \$	34.33	\$ 36.37	\$ 2.04	5.95%
32	Median Usage				
33	4,501 \$	22.42	\$ 23.76	\$ 1.34	5.95%
34					

Present Rates:

Monthly Minimum:	\$	13.60
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to 3,000	\$	1.68
Up to 9,000	\$	2.52
Over 9,000	\$	3.03

Proposed Rates:

Monthly Minimum:	\$	14.41
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to 3,000	\$	1.78
Up to 9,000	\$	2.67
Over 9,000	\$	3.21